



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0043
1-916-445-1441 • FAX 1-916-322-7175
www.boe.ca.gov

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Executive Director

December 3, 2012

TO INTERESTED PARTIES

2013 BUSINESS TAXES COMMITTEE CALENDAR

Enclosed is an updated 2013 calendar for the Business Taxes Committee, reflecting the addition of two new topics:

- 1) Proposed Sales and Use Tax Regulation 1566.1, *Auto Auctioneers and Dismantlers*, to implement, interpret, and make specific Revenue and Taxation Code section [6092.5](#), which provides that a person making a sale at auction or a licensed dismantler is presumed to be making a retail sale to a purchaser of a vehicle, mobilehome, or commercial coach.
- 2) Proposed Lumber Products Assessment Regulation [2000](#), *Retailer Reimbursement Retention*, to provide a permanent regulation explaining the amount of collected lumber products assessment retailers may retain for cost reimbursement. Emergency Regulation 2000 was approved by the Board on October 23, 2012.

The calendar dates and topics are subject to change. You may refer to the Business Taxes Committee page on the Board's Internet website at <http://www.boe.ca.gov/meetings/btc2013.htm> for any future changes. You may also refer to the official Board Meeting notice, which is released not less than ten days prior to each Board meeting, to confirm the actual Committee agenda items, date and time.

If you have questions about the schedule, please contact Ms. Kirsten Stark at 1-916-322-0849 or Kirsten.Stark@boe.ca.gov.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Jeffrey L. McGuire'.

Jeffrey L. McGuire, Deputy Director
Sales and Use Tax Department

JM:lw

Enclosure: 2013 Calendar

BOARD OF EQUALIZATION BUSINESS TAXES COMMITTEE
2013 CALENDAR
Current as of December 3, 2012

COMMITTEE MEETING DATE/TIME	ISSUE	Reference/ Regulations	Staff Provides Analysis to Interested Parties	Meeting with Interested Parties (1)	Interested Parties Provide Response	Staff Provides Second Analysis to Interested Parties	Second Meeting with Interested Parties (1)	Interested Parties Provide Response	Materials Provided to Board
1/15/2013	Proposed amendments to Regulation 1507 to clarify when sales or purchases of software qualify as technology transfer agreements and how tax applies to sales of qualifying software media	Regulation 1507	6/29/2012	7/17/2012 10 a.m.	Extended to 09/14/2012	10/5/2012	10/11/2012 10 a.m.	11/2/2012	1/4/2013
1/15/2013	Proposed Regulation 4801, Transfers of Cigarettes and Tobacco Products between Retail Stores Owned by the Same Person	Proposed Regulation 4801	(2)	(2)	(2)	(2)	(2)	(2)	1/4/2013
3/12/2013	Proposed regulation regarding the presumption of retail sale for vehicles sold at auction or by a dismantler	Proposed Regulation 1566.1	12/18/2012	1/8/2013	1/18/2013	---	---	---	3/1/2013
5/22/2013	Proposed regulation regarding the amount of the Lumber Products Assessment a retailer can retain for cost reimbursement	Proposed Regulation 2000	12/18/2012	1/10/2013	1/22/2013	2/22/2013	3/7/2013	3/22/2012	5/10/2013

Notes: (1) Meetings with interested parties will be held at 10 a.m. in Room 122 at 450 N Street, Sacramento, CA

(2) This issue was discussed with proposed revisions to Regulations 4601, 4603, 4604, and 4605 at the June 26, 2012 Board Meeting. The Board deferred action on proposed Regulation 4801, directing staff to continue working with interested parties before bringing the matter back to the Board. The issue has been moved to the January 15, 2013 Board Meeting to provide staff and interested parties additional time to resolve issues.